

# 21-175

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Gillett Grove County Name: CLAY Date Budget Adopted: 3/9/2015  
(Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

(712) 835-2061

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

Regular  
**DEBT SERVICE**  
 Ag Land

	With Gas & Electric	Without Gas & Electric
2a	501,344	468,362
3a	501,344	468,362
4a	61,417	

Last Official Census

49

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 4,061	3,794	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 2,500	2,336	52 4.98660
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 6,561	6,130	
384.1	3.00375	Ag Land	26 184	184	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 6,745	6,314	<b>Do Not Add</b>
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 0	0	65 0
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 0	0	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A) (B)	34	0	66 0
		SSMID 2 (A) (B)	35	0	67 0
		SSMID 3 (A) (B)	36	0	68 0
		SSMID 4 (A) (B)	37	0	69 0
		SSMID 5 (A) (B)	555	0	565 0
		SSMID 6 (A) (B)	556	0	566 0
		SSMID 7 (A) (B)	1177	0	0
		<b>Total SSMID</b>	38 0	0	<b>Do Not Add</b>
		<b>Total Special Revenue Levies</b>	39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 6,745	6,314	72 13.08660

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:**

Budgets that **DO NOT** meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

( County Auditor )

Fund Balance Worksheet for City of

**Gillett Grove**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	67,961	0	0	0	0	0	67,961	0	67,961
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	24,137	3,300	0	0	0	0	27,437	0	27,437
Actual Expenditures Except End Bal (pg 12, line 259) *	3	30,847	0	0	0	0	0	30,847	0	30,847
Ending Fund Balance June 30 (pg 12, line 261) *	4	61,251	3,300	0	0	0	0	64,551	0	64,551
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	61,251	3,300	0	0	0	0	64,551	0	64,551
Re-Est Revenues	6	28,121	3,500	0	0	0	0	31,621	0	31,621
Re-Est Expenditures	7	36,800	3,500	0	0	0	0	40,300	0	40,300
Ending Fund Balance	8	52,572	3,300	0	0	0	0	55,872	0	55,872
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	52,572	3,300	0	0	0	0	55,872	0	55,872
Revenues	10	28,330	3,500	0	0	0	0	31,830	0	31,830
Expenditures	11	31,700	3,500	0	0	0	0	35,200	0	35,200
Ending Fund Balance	12	49,202	3,300	0	0	0	0	52,502	0	52,502

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30,

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	900							900	850	1,700
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	500							500	400	400
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10	200							200	250	250
TOTAL (lines 1 - 10)	11	1,600	0				0		1,600	1,500	2,350
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	4,300							4,300	4,300	4,200
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,900							2,900	2,800	2,700
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,200							1,200	7,000	600
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	2,400							2,400	2,400	2,400
Other Public Works	21	6,600							6,600	6,600	6,497
TOTAL (lines 12 - 21)	22	17,400	0				0		17,400	23,100	16,397
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	200							200	200	150
TOTAL (lines 23 - 29)	30	200	0				0		200	200	150
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	0	0				0		0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,500							2,500	2,500	2,500
Clerk, Treasurer, & Finance Adm.	47		1,900							1,900	1,900	1,900
Elections	48		500							500	0	0
Legal Services & City Attorney	49		100							100	200	200
City Hall & General Buildings	50		4,700							4,700	4,700	4,600
Tort Liability	51		2,600							2,600	2,500	2,500
Other General Government	52		200							200	200	250
TOTAL (lines 46 - 52)	53		12,500	0	0			0		12,500	12,000	11,950
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		31,700	0	0	0	0	0		31,700	36,800	30,847
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	0	0
Sewer Utility	60									0	0	0
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	0	0
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								0	0	0	0
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		31,700	0	0	0	0	0	0	31,700	36,800	30,847
Regular Transfers Out	75			3,500						3,500	3,500	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	3,500	0	0	0	0	0	3,500	3,500	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		31,700	3,500	0	0	0	0	0	35,200	40,300	30,847
<b>Ending Fund Balance June 30</b>	79		49,202	3,300	0	0	0	0	0	52,502	55,872	64,551

\* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	6,314	0		0	0			6,314	6,349	6,349
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	6,314	0		0	0			6,314	6,349	6,349
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	432	0		0	0			432	432	432
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12	7,241							7,241	7,241	6,860
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,673	0		0	0			7,673	7,673	7,292
Licenses & Permits	14								0	0	0
Use of Money & Property	15	1,599				0			1,599	1,599	1,599
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		3,500						3,500	3,500	3,300
Other State Grants & Reimbursements	18	244	0	0	0	0		0	244	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	244	3,500	0	0	0		0	3,744	3,500	3,300
Charges for Fees & Service:											
Water Utility	21	6,600							6,600	6,600	6,497
Sewer Utility	22								0	0	0
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	2,400							2,400	2,400	2,400
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	9,000	0		0	0	0	0	9,000	9,000	8,897
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37	3,500							3,500	3,500	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	3,500	0	0	0	0	0	0	3,500	3,500	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	3,500	0	0	0	0	0	0	3,500	3,500	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	28,330	3,500	0	0	0	0	0	31,830	31,621	27,437
Beginning Fund Balance July 1	44	52,572	3,300	0	0	0	0	0	55,872	64,551	67,961
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	80,902	6,800	0	0	0	0	0	87,702	96,172	95,398

CITY OF

Gillett Grove

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	6,314	0		0	0			6,314	6,349	6,349
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	6,314	0		0	0			6,314	6,349	6,349
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,673	0		0	0			7,673	7,673	7,292
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	1,599	0	0	0	0	0	0	1,599	1,599	1,599
Intergovernmental	9	244	3,500	0	0	0		0	3,744	3,500	3,300
Charges for Fees & Service	10	9,000	0		0	0		0	9,000	9,000	8,897
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	0
Sub-Total Revenues	13	24,830	3,500	0	0	0	0	0	28,330	28,121	27,437
<b>Other Financing Sources:</b>											
Total Transfers In	14	3,500	0	0	0	0	0	0	3,500	3,500	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	28,330	3,500	0	0	0	0	0	31,830	31,621	27,437
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,600	0	0			0		1,600	1,500	2,350
Public Works	19	17,400	0	0			0		17,400	23,100	16,397
Health and Social Services	20	200	0	0			0		200	200	150
Culture and Recreation	21	0	0	0			0		0	0	0
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	12,500	0	0			0		12,500	12,000	11,950
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	31,700	0	0	0	0	0		31,700	36,800	30,847
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	31,700	0	0	0	0	0	0	31,700	36,800	30,847
Total Transfers Out	29	0	3,500	0	0	0	0	0	3,500	3,500	0
Total ALL Expenditures/Fund Transfers Out	30	31,700	3,500	0	0	0	0	0	35,200	40,300	30,847
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-3,370	0	0	0	0	0	0	-3,370	-8,679	-3,410
Beginning Fund Balance July 1	33	52,572	3,300	0	0	0	0	0	55,872	64,551	67,961
Ending Fund Balance June 30	34	49,202	3,300	0	0	0	0	0	52,502	55,872	64,551

**LONG TERM DEBT SCHEDULE  
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

City Name: **Gillett Grove**

Fiscal Year  
2016

(A) Project Name	(B) Amount of Issue	(C) Date Certified to County Auditor	(D) Principal Due FY 2016	(E) Interest Due FY 2016 +	(F) Bond Reg/Other Fees Due FY 2016 +	(G) Total Obligation Due FY 2016 =	(H) Paid from Funds OTHER THAN Current Year Property Taxes -	(I) Amount Paid by Current Year Debt Service Levy =
(1) D/S BACKFILL REVENUE						0		0
(2)						0		0
(3)						0		0
(4)						0		0
(5)						0		0
(6)						0		0
(7)						0		0
(8)						0		0
(9)						0		0
(10)						0		0
(11)						0		0
(12)						0		0
(13)						0		0
(14)						0		0
(15)						0		0
(16)						0		0
(17)						0		0
(18)						0		0
(19)						0		0
(20)						0		0
(21)						0		0
(22)						0		0
(23)						0		0
(24)						0		0
(25)						0		0
(26)						0		0
(27)						0		0
(28)						0		0
(29)						0		0
(30)						0		0
TOTALS			0	0	0	0	0	0

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

**DATE POSTED**  
**2/25/2015**

City of                     **Gillett Grove**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     Gillett Grove City HALL                      
on                     3/9/2015                     at                     7:00 p.m.                      
*(Date) xx/xx/xx* *(hour)*

The Budget Estimate Summary of proposed receipts and expenditures is shown below.  
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,  
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property . . . . . \$                     13.08660                    

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$                     3.00375                    

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

                    712-835-2061                      
phone number

                    Judith A. Bevers                      
City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	6,314	6,349	6,349
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>6,314</b>	<b>6,349</b>	<b>6,349</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	7,673	7,673	7,292
Licenses & Permits	7	0	0	0
Use of Money and Property	8	1,599	1,599	1,599
Intergovernmental	9	3,744	3,500	3,300
Charges for Fees & Service	10	9,000	9,000	8,897
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
Transfers In	14	3,500	3,500	0
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>31,830</b>	<b>31,621</b>	<b>27,437</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	1,600	1,500	2,350
Public Works	17	17,400	23,100	16,397
Health and Social Services	18	200	200	150
Culture and Recreation	19	0	0	0
Community and Economic Development	20	0	0	0
General Government	21	12,500	12,000	11,950
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>31,700</b>	<b>36,800</b>	<b>30,847</b>
Business Type / Enterprises	25	0	0	0
<b>Total ALL Expenditures</b>	<b>26</b>	<b>31,700</b>	<b>36,800</b>	<b>30,847</b>
Transfers Out	27	3,500	3,500	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>28</b>	<b>35,200</b>	<b>40,300</b>	<b>30,847</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-3,370</b>	<b>-8,679</b>	<b>-3,410</b>
Beginning Fund Balance July 1	30	55,872	64,551	67,961
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>52,502</b>	<b>55,872</b>	<b>64,551</b>

